

# Regulation Disclosure Statement

**Use this form only to disclose items or positions that are contrary to Treasury regulations.  
For other disclosures, use Form 8275, Disclosure Statement. See separate instructions.**

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number shown on return

**Part I** General Information (See instructions.)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1					
2					
3					

**Part II** Detailed Explanation (See instructions.)

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**Part III** Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

**Complete this part only if you are making adequate disclosure for a pass-through item.**

**Note:** A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company, real estate investment trust, or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity /    /    to    /    /
	4 Internal Revenue Service Center where the pass-through entity filed its return

